

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF LAKE VIEW, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16208100300000</div> <div>City Clerk</div> <div>305 Main Street</div> <div>Lake View, Ia 51450</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	463,009		463,009	451,300
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	463,009		463,009	451,300
Delinquent property taxes	0		0	
TIF revenues	99,946		99,946	101,000
Other city taxes	144,775	0	144,775	128,424
Licenses and permits	9,646	0	9,646	12,575
Use of money and property	12,869	203	13,072	15,000
Intergovernmental	324,496	1,059,811	1,384,307	352,840
Charges for fees and service	208,495	2,569,924	2,778,419	4,118,700
Special assessments	0	0	0	
Miscellaneous	60,496	0	60,496	25,400
Other financing sources	253,161	628,500	881,661	408,370
Total revenues and other sources	1,576,893	4,258,438	5,835,331	5,613,609
Expenditures and Other Financing Uses				
Public safety	275,249	0	275,249	281,300
Public works	363,243	0	363,243	76,250
Health and social services	0	0	0	
Culture and recreation	199,733	0	199,733	236,009
Community and economic development	6,644	0	6,644	18,700
General government	89,832	0	89,832	89,350
Debt service	140,595	0	140,595	142,195
Capital projects	164,018	0	164,018	467,500
Total governmental activities expenditures	1,239,314	0	1,239,314	1,311,304
Business type activities	0	3,925,228	3,925,228	3,895,586
Total ALL expenditures	1,239,314	3,925,228	5,164,542	5,206,890
Other financing uses, including transfers out	233,161	198,500	431,661	408,370
Total ALL expenditures/And other financing uses	1,472,475	4,123,728	5,596,203	5,615,260
Excess revenues and other sources over (Under) Expenditures/And other financing uses	104,418	134,710	239,128	-1,651
Beginning fund balance July 1, 2012	876,702	111,029	987,731	987,731
Ending fund balance June 30, 2013	981,120	245,739	1,226,859	986,080
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 715,000	Other long-term debt	\$ 0	
Revenue debt	\$ 1,217,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 5,056,454	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-13-13		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Scott Peterson	→	712	657-2634	
Signature of Mayor or other City official (Name and Title) John Westergaard, Mayor			Date signed	
			11-7-13	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LAKE VIEW			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	380,948			82,061			463,009			463,009	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	380,948	0		82,061	0	0	463,009		T01	463,009	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	380,948	0		82,061	0	0	463,009			463,009	6
7	TIF revenues			99,946				99,946		T01	99,946	7
	Other city taxes											
8	Utility tax replacement excise taxes	3,004						3,004		T15	3,004	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)				602			602		T15	602	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		35,539					35,539		T19	35,539	13
14	Other local option taxes		105,630					105,630		T09	105,630	14
15	TOTAL OTHER CITY TAXES	3,004	141,169	0	602	0	0	144,775	0		144,775	15
16	Section B - LICENSES AND PERMITS	9,646						9,646		T29	9,646	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	306				1,601		1,907	203	U20	2,110	18
19	Rents and royalties	10,962						10,962		U40	10,962	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,268	0	0	0	1,601	0	12,869	203		13,072	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					7,723		7,723	1,059,811	B89	1,067,534	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	7,723	0	7,723	1,059,811		1,067,534	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		121,259					121,259		C46	121,259	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,779				4,000		6,779		C89	6,779	49
50	Iowa Department of Transportation					135,230		135,230		C89	135,230	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,779	121,259	0	0	139,230	0	263,268	0		263,268	60
61												61
62	Local grants and reimbursements											62
63	County contributions					16,500		16,500			16,500	63
64	Library service	17,437						17,437		D89	17,437	64
65	Township contributions	19,568						19,568		D89	19,568	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	37,005	0	0	0	16,500	0	53,505	0		53,505	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	39,784	121,259	0	0	163,453	0	324,496	1,059,811		1,384,307	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	265,434	A91	265,434	73
74	Sewer							0	212,087	A8Ø	212,087	74
75	Electric							0	1,978,334	A92	1,978,334	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	114,069	A81	114,069	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	45,006						45,006		A89	45,006	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	2,437	3,988					6,425		A89	6,425	99
100	Park, recreation, and cultural charges	157,064						157,064		A61	157,064	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	204,507	3,988	0	0	0	0	208,495	2,569,924		2,778,419	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions					16,131		16,131		U99	16,131	108
109	Deposits and sales/fuel tax refunds	4,346						4,346		U99	4,346	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	1,449						1,449			1,449	113
114	Reimbursements	38,570						38,570			38,570	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	44,365	0	0	0	16,131	0	60,496	0		60,496	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LAKE VIEW					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	693,522	266,416	99,946	82,663	181,185	0	1,323,732	3,629,938		4,953,670	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	450,000	NR	450,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>				42,192	173,242		215,434	118,500		333,934	127
128	<i>Internal TIF loans and transfers in</i>	10,000	10,000		17,727			37,727	60,000		97,727	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	10,000	10,000	0	59,919	173,242	0	253,161	628,500		881,661	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	703,522	276,416	99,946	142,582	354,427	0	1,576,893	4,258,438		5,835,331	132
133												133
134	Beginning fund balance July 1, 2012	77,781	73,558	10,391	5,671	709,301		876,702	111,029		987,731	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	781,303	349,974	110,337	148,253	1,063,728	0	2,453,595	4,369,467		6,823,062	136
137												137
138												138
139												139
140												140
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142												142
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	253,503						253,503		E62	253,503	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	21,746						21,746		E24	21,746	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	275,249	0	0	0	0	0	275,249			275,249	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		75,165					75,165		E44	75,165	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction					276,444		276,444		F44	276,444	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,634					11,634		E44	11,634	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	86,799	0	0	276,444	0	363,243			363,243	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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117												117
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	57,799	3,578					61,377		E52	61,377	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	712						712		E61	712	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	137,644						137,644		E61	137,644	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	196,155	3,578	0	0	0	0	199,733			199,733	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,327						1,327		E29	1,327	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		5,317					5,317		E89	5,317	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,327	5,317	0	0	0	0	6,644			6,644	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,963						6,963		E29	6,963	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	280						280		E25	280	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,979						10,979		E31	10,979	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	51,929						51,929		E89	51,929	171
172	Other general government — Current operation	19,681						19,681		E89	19,681	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	89,832	0	0	0	0	0	89,832			89,832	176
177	Section G — DEBT SERVICE				140,595			140,595			140,595	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	140,595	0	0	140,595			140,595	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184			62,160			101,858		164,018			164,018	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	62,160	0	0	101,858	0	164,018			164,018	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	62,160	0	0	101,858	0	164,018			164,018	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	562,563	157,854	0	140,595	378,302	0	1,239,314			1,239,314	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								219,292	E91	219,292	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								104,531	E80	104,531	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,822,682	E92	1,822,682	204
205	Purchase of land and equipment									G92	0	205
206	Construction								1,558,421	F92	1,558,421	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								106,225	E81	106,225	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LAKE VIEW			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								114,077		114,077	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,925,228		3,925,228	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	562,563	157,854	0	140,595	378,302	0	1,239,314	3,925,228		5,164,542	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	54,777	80,657					135,434	198,500		333,934	255
256	Internal TIF loans/repayments and transfers out			97,727				97,727			97,727	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	54,777	80,657	97,727	0	0	0	233,161	198,500		431,661	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	617,340	238,511	97,727	140,595	378,302	0	1,472,475	4,123,728		5,596,203	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								245,739		245,739	269
270	Total ending fund balance June 30, 2013	163,963	111,463	12,610	7,658	685,426	0	981,120	245,739		1,226,859	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	781,303	349,974	110,337	148,253	1,063,728	0	2,453,595	4,369,467		6,823,062	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LAKE VIEW

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 25,124		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	686,615	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 285,000	29U \$	39U \$ 27,000	49U \$	49U \$	49U \$ 258,000	49U \$	I91 \$
2. Sewer utility	19U 570,000	29U	39U 61,000	49U	49U	49U 509,000	49U	I89
3. Electric utility	19U	29U 450,000	39U	49U	49U	49U 450,000		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Streetscape	19U 305,000	29U	39U 70,000	49U 235,000	49U	49U	49U	I89
Water, Sewer, Streets	19U 229,000	29U	39U 20,000	49U 209,000	49U	49U	49U	I89
Fire Truck	19U 101,000	29U	39U 15,000	49U 86,000	49U	49U	49U	I89
Sac Beach	19U	29U	39U	49U	49U	49U	49U	I89
12. Infrastructure	19U 195,000	29U	39U 10,000	49U 185,000	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,685,000	450,000	203,000	715,000	0	1,217,000	0	0

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	101,129,083	x .05 = \$	5,056,454

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	39,887	\$		1,186,972	1,226,859

REMARKS

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